What is claimed is:

- 1. A positive resist composition comprising:
- (A) a resin comprising a repeating unit represented by the following formula (Ia) and a repeating unit represented by the following formula (Ib), which increases the solubility in an alkali developing solution by the action of an acid:
- $\mbox{(B) a compound represented by the following formula (I),} \\ \mbox{(II) or (III):} \label{eq:B}$

wherein Ra_1 each independently represents a hydrogen atom or an alkyl group, and A each independently represents a linkage group,

 Ra_{11} represents an alkyl group containing 1 to 4 carbon atoms, Z represents an atom group forming an alicyclic hydrocarbon group together with the carbon atom,

 Ra_{12} to Ra_{14} each independently represents a hydrocarbon group, with the proviso that at least one among Ra_{12} , Ra_{13} and Ra_{14} represents an alicyclic hydrocarbon group:

wherein R_1 to R_3 , which may be the same or different, each represents a hydrogen atom, an alkyl group, an alkenyl group, an aryl group or an alkoxy group,

 R_4 and R_5 , which may be the same or different, each represent a hydrogen atom, a cyano group, an alkyl group, an aryl group or an alkoxy group,

 Y_1 and Y_2 , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or a hetero atom-containing aromatic group,

n represents an integer of 1 to 4, and with the proviso that when n is 2 or more, a plurality of R_1s may be the same or different and a plurality of R_2s may also be the same or different, any two or more among R_1 to R_3 , R_4 , R_5 , Y_1 and Y_2 may be bonded with each other to form a cyclic structure,

two or more of structures represented by formula (I) or (II) may be present by being bonded to each other via one or more of a linkage group at any sites of R_1s , R_2s , R_3s , R_4s , R_5s , Y_1s and Y_2s ,

X represents a non-nucleophilic anion:

$$Ar \xrightarrow{Q} X^3 X^4$$

$$R_6 R_7$$

$$(III)$$

wherein Ar represents an aryl group or a hetero atom-containing aromatic group,

 R_6 represents a hydrogen atom, a cyano group, an alkyl group or an aryl group,

R₇ represents an alkyl group or an aryl group,

 Y_3 and Y_4 , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or a hetero atom-containing aromatic group, or Y_3 and Y_4 may be bonded with each other to form a ring,

Ar and at least either Y_3 or Y_4 may be bonded with each other to form a ring,

Ar and R_6 may be bonded with each other to form a ring, or two or more of structures represented by formula (III) may be present by being bonded to each other via one or more of a linkage group at Ar sites, either R_6 or R_7 sites, or either Y_3 or Y_4 sites, and

X represents a non-nucleophilic anion.

2. The composition according to claim 1, wherein the compound (B) represented by formula (III) is a compound represented by the following formula (IV):

$$R_{9}$$
 R_{10}
 R_{11}
 R_{12}
 R_{11}
 R_{12}
 R_{11}
 R_{12}
 R_{12}
 R_{13}
 R_{14}
 R_{15}
 R_{15}

wherein R_8 to R_{12} , which may be the same or different, each represents a hydrogen atom, a nitro group, a halogen atom, an alkyl group, an alkoxy group, an alkyloxycarbonyl group, an aryl group or an acylamino group, with the proviso that at least two of R_8 to R_{12} may be bonded with each other to form a ring structure,

 $$R_{13}$$ represents a hydrogen atom, a cyano group, an alkyl group or an aryl group,

 R_{14} represents an alkyl group or an aryl group,

 Y_5 and Y_6 , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or a hetero atom-containing aromatic group, or Y_5 and Y_6 may be bonded with each other to form a ring, or at least one of R_8 to R_{12} and at least either Y_5 or Y_6 may be bonded with each other to form a ring, or at least one of R_8 to R_{12} may be bonded with R_{13} to form a ring,

two or more of structures represented by formula (IV) may be present by being bonded to each other via one or more of a linkage group at any sites of R_8s to $R_{14}s$ or at either Y_5 sites or Y_6 sites, and

- X represents a non-nucleophilic anion.
- 3. The composition according to claim 1, further comprising (C) a fluorine-based and/or silicon-based surfactant.
- 4. The composition according to claim 1, further comprising (D) an organic basic compound.
- 5. The composition according to claim 1, wherein the component (B) includes: at least one of the compounds represented by the formulae (I) and (II); and the compound represented by the formula (III).
- 6. The composition according to claim 1, wherein the amount of the repeating unit represented by the formula (Ia) and the repeating unit represented by the formula (Ib) is from 30 to 70 mole % based on the component (a).
- 7. The composition according to claim 1, wherein the content of the compound represented by the formula (I) or (II) is from 0.1 to 20 % by weight based on a solids contents in the composition.

- 8. A method for forming a pattern, which comprises forming a resist film comprising the composition described in claim 1, exposing the resist film upon irradiation with the actinic rays or a radiation, and subsequently developing the resist film.
- 9. The method for forming a pattern according to claim 8, wherein the compound (B) represented by formula (III) is a compound represented by the following formula (IV):

$$R_{9}$$
 R_{10}
 R_{13}
 R_{14}
 R_{12}
 R_{11}
 R_{12}
 R_{11}
 R_{12}
 R_{12}
 R_{13}
 R_{14}
 R_{15}
 R_{15}
 R_{15}
 R_{15}
 R_{15}
 R_{15}
 R_{15}
 R_{15}
 R_{15}
 R_{15}

wherein R_8 to R_{12} , which may be the same or different, each represents a hydrogen atom, a nitro group, a halogen atom, an alkyl group, an alkoxy group, an alkyloxycarbonyl group, an aryl group or an acylamino group, with the proviso that at least two of R_8 to R_{12} may be bonded with each other to form a ring structure,

 R_{13} represents a hydrogen atom, a cyano group, an alkyl group or an aryl group,

 R_{14} represents an alkyl group or an aryl group,

 Y_5 and Y_6 , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or

a hetero atom-containing aromatic group, or Y_5 and Y_6 may be bonded with each other to form a ring, or at least one of R_8 to R_{12} and at least either Y_5 or Y_6 may be bonded with each other to form a ring, or at least one of R_8 to R_{12} may be bonded with R_{13} to form a ring,

two or more of structures represented by formula (IV) may be present by being bonded to each other via one or more of a linkage group at any sites of R_8s to $R_{14}s$ or at either Y_5 sites or Y_6 sites, and

X represents a non-nucleophilic anion.

- 10. The method for forming a pattern according to claim 8, wherein the composition further comprises (C) a fluorine-based and/or silicon-based surfactant.
- 11. The method for forming a pattern according to claim 8, wherein the composition further comprises (D) an organic basic compound.
- 12. The method for forming a pattern according to claim 8, wherein the component (B) includes: at least one of the compounds represented by the formulae (I) and (II); and the compound represented by the formula (III).

- 13. The method for forming a pattern according to claim 8, wherein the amount of the repeating unit represented by the formula (Ia) and the repeating unit represented by the formula (Ib) is from 30 to 70 mole % based on the component (a).
- 14. The method for forming a pattern according to claim 8, wherein the content of the compound represented by the formula (I) or (II) is from 0.1 to 20 % by weight based on a solids contents in the composition.